

Effective 1/1/2017

59-1-1706 Requirement for a depository institution to provide information to the commission.

A depository institution that determines under Section 59-1-1705 that a delinquent taxpayer identified in the depository institution data match system has the same identifying information as that of an account holder at the depository institution shall provide the commission, within five days after the day on which the depository institution accesses the depository institution data match system:

- (1) the name of the account holder;
- (2) the address of the account holder;
- (3) the account number of the account holder;
- (4) the account balance of the account holder on the day that the depository institution provides the commission the information required by this section;
- (5) the type of account of the account holder;
- (6) the social security number of the account holder;
- (7) other information that identifies the account holder; and
- (8) the name of, and contact information for, other account holders that have access to the account.

Enacted by Chapter 326, 2016 General Session